ORDINANCE NO. 2522

AN ORDINANCE OF THE COMMON COUNCIL OF THE TOWN OF GILBERT, ARIZONA, DECLARING THE DOCUMENT ENTITLED THE "2014 AMENDMENTS TO THE TAX CODE OF THE TOWN OF GILBERT" AS A PUBLIC RECORD; ADOPTING BY REFERENCE THAT PUBLIC RECORD KNOWN AS THE "2014 AMENDMENTS TO THE TAX CODE OF THE TOWN OF GILBERT"; AMENDING THE CODE OF GILBERT, ARIZONA, CHAPTER 58 TAXATION, BY REPEALING THE EXISTING ARTICLE III. - LICENSING AND RECORDKEEPING IN ITS ENTIRETY AND REPLACING WITH THE NEW ARTICLE III – LICENSING AND RECORDKEEPING, AS REFLECTED IN THE "2014 AMENDMENTS TO THE TAX CODE OF THE TOWN OF GILBERT" RELATED TO ISSUANCE OF PRIVILEGE TAX LICENSES: PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY: PROVIDING FOR PENALTIES: AND ESTABLISHING EFFECTIVE DATES.

WHEREAS, the Municipal Tax Code Commission has approved amendments to the Model City Tax Code, and the Town of Gilbert desires to update the Tax Code of the Town of Gilbert in conformance therewith;

NOW THEREFORE BE IT ORDAINED BY the Common Council of the Town of Gilbert, Arizona as follows:

Section I. In General

That certain document known as the "2014 Amendments to the Tax Code of the Town of Gilbert," three (3) copies of which shall remain on file in the office of the Town Clerk, is hereby declared to be a public record.

The Code of Gilbert, Arizona ("Code"), Chapter 58 <u>Taxation</u> shall be amended by adopting the "2014 Amendments to the Tax Code of the Town of Gilbert," which public record is hereby referred to, adopted and incorporated by reference.

Section II. Providing For Repeal of Conflicting Ordinances

All ordinances and parts of ordinances in conflict with the provisions of this Ordinance or any part of the Code adopted herein by reference are hereby repealed.

Section III. Providing For Severability

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If any section, subsection, sentence, clause, phrase or portion of this Ordinance, or any part of the Code adopted herein by reference, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

Section IV. <u>Providing For Penalties</u>

Any person found guilty of violating any provision of this Ordinance shall be guilty of a Class One misdemeanor, and upon conviction thereof shall be punishable by a fine not to exceed Two Thousand Five Hundred Dollars (\$2,500) or by imprisonment for a period not to exceed six (6) months, or both such fine and imprisonment. Each day that a violation continues shall be a separate offense punishable as herein described.

Section V. Effective Dates

The amended provisions of "2014 Amendments to the Tax Code of the Town of Gilbert" shall be effective from and after January 1, 2015.

PASSED AND ADOPTED by the Common Council of the Town of Gilbert, Arizona, this 19th day of February, 2015, by the following vote:

AYES: <u>E. Cook, J. Daniels, J.</u>	Lewis, V. Petersen, B. Peterson,
J. Ray, J. Taylor NAYES: <u>none</u>	ABSENT: none
EXCUSED:none	ABSTAINED: none
APPROVED this 19 TH day of FEBRUARY, 2015.	
John W Lewis, Mayor	

APPROVED AS TO FORM:

Catherine A. Templeton, Town Clerk

L. Michael Hamblin

Town Attorney

I, CATHERINE A. TEMPLETON, TOWN CLERK, DO HEREBY CERTIFY THAT A TRUE AND CORRECT COPY OF THE ORDINANCE NO. 2522 ADOPTED BY THE COMMON COUNCIL OF THE TOWN OF GILBERT ON THE 19TH DAY OF FEBRUARY, 2015, WAS POSTED IN FOUR PLACES ON THE 26th DAY OF February , 2015.

Catherine A. Templeton, Town Clerk, CMC